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## CLAIMS

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What is claimed is:

 A method for forming an alignment mark structure (148) for a semiconductor device, the method comprising:

forming an alignment recess (130) at a selected level of the semiconductor device substrate;

forming a first metal layer (140) over said selected substrate level and within said alignment recess (130), wherein said alignment recess (130) is formed at a depth such that said first metal layer (140) only partially fills said alignment recess (130);

forming a second metal layer (142) over said first metal layer (140) such that said alignment recess (130) is completely filled;

planrizing said second metal layer (142) and said first metal layer (140) down to said selected substrate level, thereby creating a sacrificial plug (144) of said second layer material within said alignment recess; and

removing said sacrificial plug (144) in a manner so as not to substantially roughen the planarized surface at said selected substrate level.

- 2. The method of claim 1, wherein said second metal layer (142) has an etch selectivity with respect to said first metal layer (140).
- The method of claim 3, wherein said second metal layer (142) further
  has an etch selectivity with respect to a dielectric material surrounding said alignment
  recess (130).
  - 4. The method of claim 2, wherein:
    said first metal layer (140) comprises tantalum nitride; and
    second metal layer (142) is a sacrificial bilayer of tantalum and copper.
- The method of claim 2, further comprising depositing an adhesion layer for adhering said second metal layer (142) to said first metal layer (140).

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6. The method of claim 2, wherein said second metal layer (142) is deposited by one of: physical vapor deposition (PVD), chemical vapor deposition (CVD), and plating.

- 7. The method of claim 2, wherein said sacrificial plug (144) is removed with a dilute phosphoric acid etch.
- The method of claim 1, wherein the semiconductor device comprises a magnetic random access memory (MRAM).
- The method of claim 8, wherein the MRAM is a field effect transistor (FET) based MRAM device (102).
- 10. The method of claim 8, wherein said alignment recess (130) is formed at a greater depth than a depth of a via (116) used to connect a metal strap (112) of the MRAM device to a lower metallization level line (114) of the MRAM device.
  - 11. The method of claim 10, wherein:

said selected level of the device is a level at which said metal strap (112) is defined: and

the material used to form said metal strap (112) is metallic and opaque.

- 12. The method of claim 10, wherein said alignment recess (130) is defined simultaneously with said via (116), and said alignment recess (130) is fully formed by an overetch.
- 13. The method of claim 9, wherein said alignment recess (130) is defined subsequent to the formation of said via (116).